

Panaji, 18th August, 2023 (Sravana 27, 1945)

SERIES I No. 20



OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Transport
Directorate of Transport

Notification

D.Tpt/EST/3041/2022/2304

In exercise of the powers conferred by sub-section (2) of section 11 of the Goa Motor Vehicles Tax Act, 1974 (Act 8 of 1974) read with rule 51A of the Central Motor Vehicles Rules, 1989, the Government of Goa hereby exempts the motor vehicles specified in column (2) of the Table below, which are registered against submission of "Certificate of Deposit" of the scrapped vehicles, from the payment of tax leviable under the said Act to the extent as specified against the corresponding entries in column (3) of the Table below.

TABLE

Sr. No.	Class of motor vehicles	Extent of tax exemption
(1)	(2)	(3)
1.	Transport vehicle	Fifteen percent of tax leviable or fifty percent of the scrap value of transport vehicle as shown on Certificate of Deposit, whichever is lower.
2.	Motor vehicle other than transport vehicle	Twenty-five percent of tax leviable or fifty percent of the scrap value of motor vehicle other than transport vehicle as shown on Certificate of Deposit, whichever is lower.

Note: (1) The term "Certificate of Deposit" shall have the same meaning as assigned to it in clause (c) of sub-rule (1) of the rule 3 of the Motor Vehicles (Registration and Functions of Vehicle Scrapping Facility) Rules, 2021.

- (2) The above tax exemption shall be available upto eight years, in case of transport vehicles, and upto fifteen years, in case of motor vehicle other than transport vehicles and there shall be no exemption in the motor vehicle tax in case of transport vehicles, after eight years, and, in case of motor vehicle other than transport vehicles, after fifteen years.
- (3) For the purposes of this Notification, periods specified in note (2) above shall be reckoned from the date of first registration in both cases.

By order and in the name of the Governor of Goa.

Rajan Satardekar, Director & ex officio Addl. Secretary (Tpt.).

Panaji, 18th August, 2023.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—185/100—8/2023.